MINUTES **BOARD OF ASSESSORS**

DATE: Thursday, December 10, 2020

Time: 3:00 PM

Meeting started at 3:01 PM with Board Members, Roy Cutrer, David Dandridge, and Principal Assessor Ann Marie Cywinski.

REAL ESTATE:

Appellate Tax Board Case

Mary Volpe 8P15

Principal Assessor gave an overview of the case. She stated that in 2017 the property was assessed as a conventional style home and then it was changed to antique style. After speaking with the taxpayer, the principal assessor concluded the property should have had a location adjustment (which was done in 2019), the style back to conventional, and the grade to average +20. With the following adjustments, the revised value is \$775,900 an abatement of \$916.88. Principal Assessor stated Ms. Volpe bought the property for \$861,000 in 2017 which in her opinion is a result of the location rather than the house.

Member Cutrer asked what the assessed value was in 2016. Principal Assessor stated it was \$635,900 and in 2017-\$681,500. The two years were used for fiscal year 2018 sales analysis.

Member Dandridge asked if the core of the issue is the change in style. Principal Assessor responded that in 2018 the value was changed because of the change in style. She stated the house is not antique. There is a similar house on State Rd that sold for around \$500,000 which shows Ms. Volpe paid more for the location rather than the house.

Member Cutrer moves to offer a final settlement of \$775,900 for Fiscal Year 2018.

Member Dandridge seconded.

Member Dandridge asked why the land and neighborhood were changed. Principal Assessor responded it is because of the sales analysis and the two sales that occurred in the area-Volpe's and the McCullough's properties.

A vote was taken on Member Cutrer's previous motion to offer a final settlement of \$775,900.00.

David Dandridge-Aye

Roy Cutrer- Aye

DATE OF NEXT BOARD MEETING:

Thursday, December 17, 2020, 3:00 PM

Meeting adjourned at 3:17 PM.

Respectfully submitted: Ann Marie Cywinski, MAA

Principal Assessor

The Board of Assessors motioned seconded and carried to accept the meeting minutes as presented.

David Dandridge

Approval:

David Dandridge, Member
Approval:

Roy Cutrer, Member

Date: 12/3//20